

**SNOQUALMIE VALLEY SCHOOL DISTRICT NO. 410**  
**King County, Washington**  
**September 1, 1991 Through August 31, 1993**

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**Schedule Of Findings**

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1. District Officials Should Limit Expenditures To Appropriations

Expenditures of the Snoqualmie Valley School District Associated Student Body (ASB) Fund and the Transportation Vehicle Fund exceeded appropriations in fiscal year 1992-93. The ASB Fund budget was \$346,000, while actual expenditures were \$395,082 resulting in an overexpenditure of \$49,082. The Transportation Vehicle Fund budget was \$651,500, while actual expenditures were \$657,694 resulting in an overexpenditure of \$6,194. These excess expenditures are contrary to the limitations contained in RCW 28A.505.150, which states in part:

Total budgeted expenditures for each fund as adopted in the budget of a school district shall constitute the appropriations of the district for the ensuing fiscal year and the board of directors shall be limited in the incurring of expenditures to the grand total of such appropriations. The board of directors shall incur no expenditures for any purpose in excess of the appropriation for each fund.

The ASB brought in more revenue than anticipated and incurred expenditures in accordance with that revenue. The budget was not amended to allow for these additional expenditures. The Transportation Vehicle Fund was overexpended because eight new buses were purchased and insufficient expenditures were budgeted for the principal and interest payments. When the Transportation Vehicle Fund budget was prepared, the district did not know the terms of the purchase. The overexpenditures in both funds were not discovered until after the deadline for making budget amendments.

The effect of these overexpenditures was the public was denied the opportunity to comment on this use of funds and district officials incurred expenditures in excess of appropriations for which they could be personally liable.

We recommend district officials closely monitor expenditures and amend the budget when necessary to ensure expenditures do not exceed appropriations.